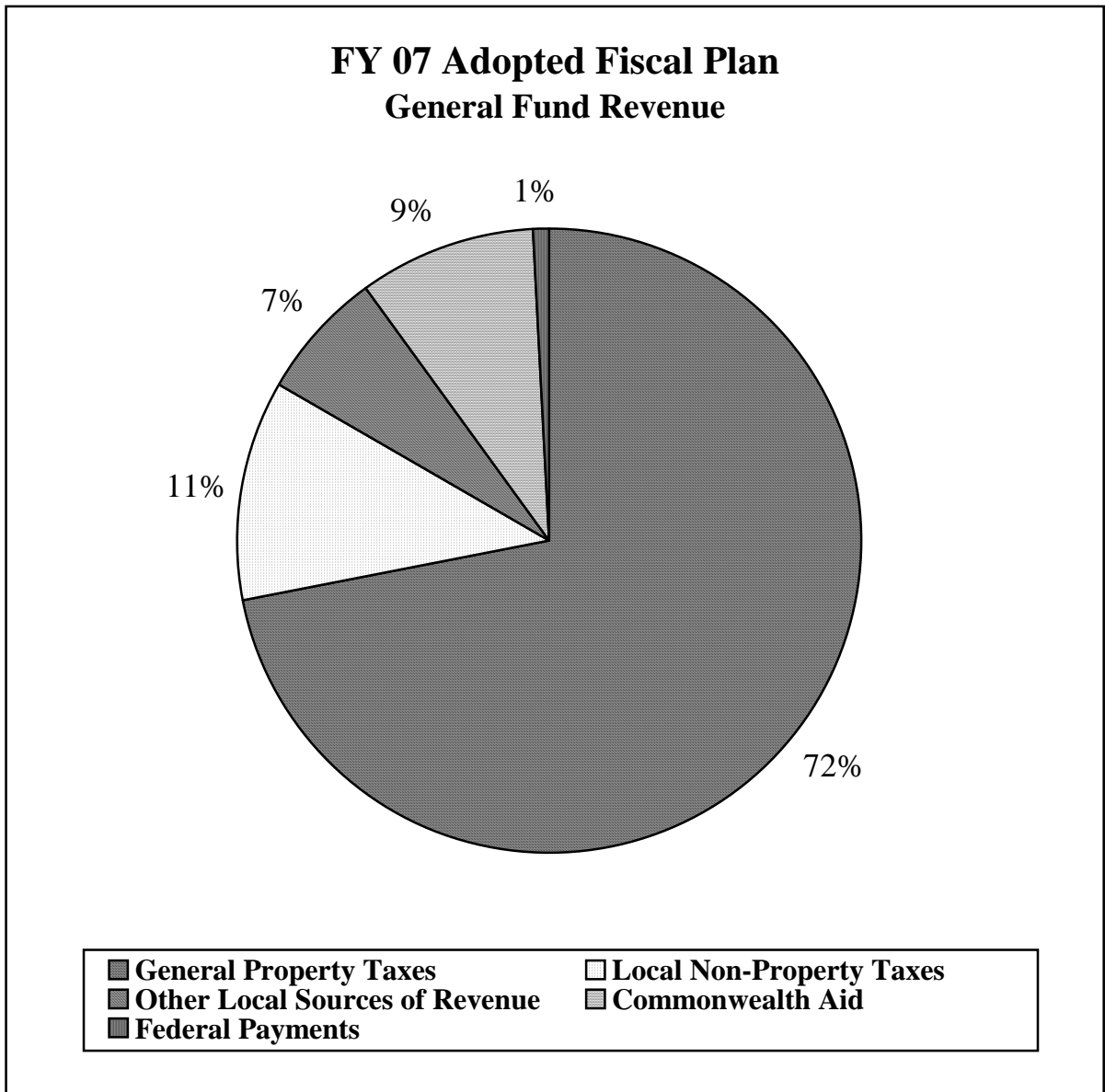

General Fund Revenue

General Fund revenue is divided into five major categories. These include (1) General Property Taxes, (2) Local Non-Property Taxes, (3) Other Local Sources of Revenue, (4) Commonwealth Aid and (5) Federal Payments.

General property taxes comprise the largest source of General Fund revenue. The County also collects substantial revenue from the local sales tax, business professional and occupational license (BPOL) taxes, land development fees and aid from the State and Federal governments.



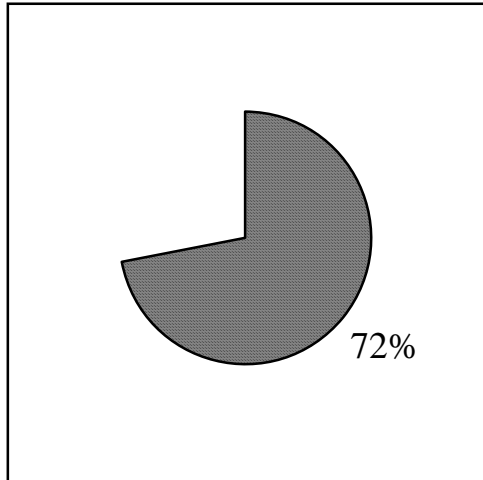
General Fund Revenue

General Fund Revenue Profile

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Local Revenue					
Local Tax Revenue:					
General Property Taxes	\$360,156,152	\$424,632,360	\$490,378,640	\$560,441,000	\$612,357,000
Local Non-Property Taxes	<u>67,194,707</u>	<u>79,601,555</u>	<u>94,284,377</u>	<u>88,027,000</u>	<u>103,589,000</u>
Total Local Tax Revenue	\$427,350,859	\$504,233,915	\$584,663,017	\$648,468,000	\$715,946,000
Other Local Sources of Revenue:					
Permits & Privilege Fees	\$17,046,705	\$17,779,983	\$23,102,300	\$21,418,000	\$22,917,000
Fines & Forfeitures	1,439,119	1,688,132	2,023,360	1,944,000	2,088,000
Use of Money & Property	2,791,621	2,249,291	5,126,789	2,990,000	8,791,000
Charges for Services	13,113,364	16,900,254	19,555,492	18,031,000	22,694,000
Miscellaneous Revenue	1,343,262	773,876	572,692	309,000	434,000
Recovered Costs	5,433,696	5,540,171	5,194,451	6,108,000	6,161,000
Other Financing Sources	<u>1,633,602</u>	<u>2,428,696</u>	<u>2,824,471</u>	<u>2,981,000</u>	<u>2,917,000</u>
Total Other Local Sources of Revenue	\$42,801,369	\$47,360,403	\$58,399,555	\$53,781,000	\$66,002,000
Total Local Revenue	\$470,152,228	\$551,594,318	\$643,062,572	\$702,249,000	\$781,948,000
Commonwealth Aid:					
State Non-Categorical Aid	\$46,487,688	\$51,507,374	\$55,952,338	\$44,025,000	\$62,216,000
State Shared Expenses	8,169,342	8,324,280	9,087,902	8,814,000	9,044,000
State Categorical Aid	<u>9,217,268</u>	<u>8,832,227</u>	<u>10,345,275</u>	<u>9,627,000</u>	<u>11,040,000</u>
Total Commonwealth Aid	\$63,874,298	\$68,663,881	\$75,385,515	\$62,466,000	\$82,300,000
Federal Payments:					
Payments in Lieu of Taxes	\$1,741	\$0	\$1,784	\$3,000	\$3,000
Federal Categorical Aid	<u>7,503,503</u>	<u>10,097,729</u>	<u>10,184,331</u>	<u>7,259,000</u>	<u>7,889,000</u>
Total Federal Payments	\$7,505,244	\$10,097,729	\$10,186,115	\$7,262,000	\$7,892,000
Total General Fund Revenue	\$541,531,770	\$630,335,928	\$728,634,202	\$771,977,000	\$872,140,000

Real and Personal Property Tax Rates						
<i>Rates per \$100 Assessed Value, Per Tax (Calendar) Year.</i>						
	2002	2003	2004	2005	2007	
Real Property	\$1.05	\$1.11	\$1.1075	\$1.04	\$0.89	
Personal Property	\$4.20	\$4.20	\$4.20	\$4.20	\$4.20	
Personal Property – Volunteer Fire & Rescue	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	
Personal Property – Elderly & Disabled	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	
Personal Property – Special Fuels	-	-	-	\$0.01	\$0.01	
PSC Personal Property – Vehicles	\$4.20	\$4.20	\$4.20	\$4.20	\$4.20	
PSC Personal Property – Other	\$1.05	\$1.11	\$1.1075	\$1.04	\$0.89	
Heavy Equipment	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	
Mobile Homes	\$1.05	\$1.11	\$1.1075	\$1.04	\$0.89	
Machinery & Tools	\$2.75	\$2.75	\$2.75	\$2.75	\$2.75	
Satellite Manufacturing Equipment	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	
Aircraft & Flight Simulators	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	
Route 28 Improvement District	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	
Hamilton Improvement District	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	
Aldie Improvement District	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27	

General Property Taxes



This category refers to real property taxes and personal property taxes, and is projected to constitute about 72% of all General Fund revenue in FY 07. Real property taxes are levied on the assessed value of real estate property owned by businesses, individuals and public service corporations (PSC). Personal property taxes are levied on the assessed value of tangible property such as vehicles, mobile homes, heavy equipment, machinery and tools. Real property tax assessments are conducted by the County Assessor, while personal property assessments are conducted by the Commissioner of the Revenue. Both real and personal property taxes are levied on 100% of assessed market value. Rates are established per \$100 of assessed value.

Both real property and personal property taxes are collected semiannually, with real property taxes due on December 5th and June 5th. Personal property taxes are due on October 5th and May 5th. Personal property bills for prorated taxes (for vehicles and trailers new to the County on August 1 or later) are also due on December 5th. Starting in FY 02, the Board extended the payment date for business personal property taxes from May 5th to June 5th.

Real Property

For FY 07, the Adopted Fiscal Plan includes a countywide real property tax rate of \$0.89. The County also levies supplemental real property taxes on properties located within three special improvement districts (Aldie, Hamilton, and Route 28). Revenues from these districts are dedicated to specific purposes for which separate funds have been created. Descriptions for each may be found in the Other Funds section.

In FY 02, the real estate tax liability on qualifying elderly and disabled residents was reduced from 2% of gross household income to 0%. In December 2004, the program's thresholds for household income and net worth were increased (to \$72,000 gross combined income and \$340,000 net financial worth – excluding primary dwelling and associated land) as allowed by 2004 General Assembly action. The reduction in the real estate tax liability was also extended to the home plus three acres, rather than the previous one acre.

Real property taxes are paid by owners of residential, commercial/industrial, and agricultural property. County policy continues to emphasize the accelerated development of commercial and industrial property needed to provide the revenue required to maintain service standards for the County's residential communities.

Personal Property

Personal property taxes are levied at rates dependent upon the classification of property. Beginning in FY 1999, the State began a phased reduction of personal property taxes on the first \$20,000 in value of private vehicles. During the 2004 State General Assembly session, the reduction was held to 70%, with the foregone revenue reimbursed to localities. Beginning in 2006, the State's reimbursement to localities is capped, and the reduction on each citizen's tax bill could decline over time. Further information may be found in the State Non-Categorical Aid section on page R-15.

General Fund Revenue

There are three special programs that reduce the personal property tax rate on vehicles: volunteer fire & rescue, elderly & disabled, and special fuels. Personal property belonging to members of volunteer fire and rescue companies and/or auxiliary companies is taxed at \$0.01 per \$100 assessed value, while such property belonging to elderly and disabled resident is taxed at \$2.10 per \$100 assessed value. The 2004 General Assembly allowed localities to establish a separate category and tax rate for “clean special fuels” vehicles, such as hybrid and alternative fuel vehicles. Beginning in 2005, the Board of Supervisors established a new special fuels tax rate of \$0.01.

Public Service Corporation Real and Personal Property Taxes

Public service corporations (PSC) are utilities. The State Corporation Commission assessed the real and personal property of utilities, except for vehicles. By State law, most PSC property (both personal and real) is taxed at the locality’s real property tax rate. Aircraft, automobiles, and trucks are taxed at the property tax rates of \$4.20 (automobiles and trucks) and \$0.01 (aircraft) per \$100 in assessed value.

To better track the contribution public service corporations make to Loudoun’s revenues, PSC real and non-vehicle personal property taxes began to be accounted for separately in FY 05. Prior to this time, both sources of revenue had appeared in the PSC real property tax line, as they both are taxed at the real property tax rate. Beginning with FY 07, these two types of taxes are budgeted separately.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
General Property Taxes					
Current real property taxes	\$288,534,130	\$348,191,380	\$408,828,294	\$474,972,000	\$526,524,000
Current real property taxes - rollback	0	4,988	(240,451)	0	0
Delinquent real property taxes	3,247,994	6,419,149	4,794,326	4,000,000	3,000,000
Payments in lieu of taxes	0	0	155,400	0	0
PSC real property taxes	9,288,832	8,830,805	8,035,007	10,123,000	8,510,000
PSC personal property – vehicles	28,177	61,575	26,553	52,000	30,000
PSC personal property taxes	0	0	1,934,737	0	2,005,000
Current personal property taxes	36,949,150	40,861,557	46,663,443	51,016,000	52,342,000
Delinquent personal property taxes	3,174,258	3,481,755	2,193,502	3,000,000	2,200,000
Mobile home taxes	3,876	6,928	14,274	14,000	14,000
Aircraft taxes	42,931	41,942	44,893	43,000	43,000
Heavy equipment taxes	1,317,683	1,400,652	1,589,927	1,450,000	1,450,000
Satellite manufacturing equipment	945	1,080	945	1,000	1,000
Computer equipment	13,413,696	11,721,580	11,693,602	11,500,000	11,700,000
Current machinery & tool taxes	1,016,322	1,122,576	1,153,474	1,140,000	1,150,000
Delinquent machinery & tools taxes	0	0	0	1,190,000	1,150,000
Penalties (all property taxes)	2,005,670	1,464,997	2,122,058	2,000,000	2,200,000
Interest (all property taxes)	1,132,488	1,021,396	1,368,756	1,080,000	1,188,000
Interest (late payments on tickets)	0	0	0	3,080,000	3,388,000
Total General Property Taxes	\$360,156,152	\$424,632,360	\$490,378,640	\$560,441,000	\$612,357,000

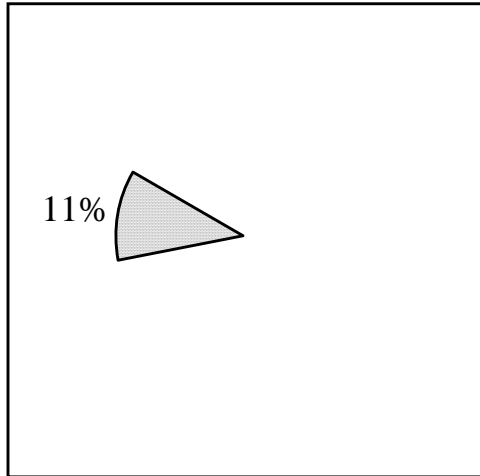
A historical summary of all property tax rates may be found on page R-2.

General Property Taxes – Methodology

Forecasts for both real and personal property tax revenues are developed in consultation with the County Assessor and the Commissioner of the Revenue. Forecasts are based on current estimates of each tax base, coupled with forecasts of growth. Forecasts incorporate historical analysis, expected growth and business activity, and information regarding broader trends in market values. For real property, the County’s automated assessment system serves as a crucial tool in the analysis of ongoing reassessment trends and the current status of the County’s total valuation. Assessment data is consolidated in the County’s automated Land Management Information System. For vehicles, valuation data from the National Automobile Dealers’ Association is obtained in October to provide a basis for the forecast, prior to assessments completed early the next year.

General Fund Revenue

Local Non-Property Taxes



Local non-property tax revenue includes a variety of local tax revenues independent of general property taxes. The largest single item in this category is the local sales and use tax, which is derived from one-fifth of the 5% State sales tax on retail sales in the County. Local sales tax revenue is budgeted at \$44.5 million in FY 07.

The County levies a tax on consumer utility purchases, such as natural gas, electricity, and telephone service. Consumers pay these taxes on a monthly basis to their utility companies. The collected revenue is subsequently remitted to the County. Consumer utility tax rates vary based on the type of user, as follows:

User Category

Residential
Commercial
Cellular Telephones

Monthly Tax Rate

9% of the first \$30, \$2.70 maximum per month
8% of the first \$900, \$72.00 maximum per month
9% of the first \$30, \$2.70 maximum per month

The Board extended the consumer utility tax to include cellular telephones beginning in FY 02. Revenue from this initiative is dedicated toward offsetting expenses associated with operation of the County's E-911 system. Anticipated revenue may be found in the narrative for the Public Safety Communications Fund.

A flat fee of \$2.00 per telephone number also provides revenue for the operation of the County's E-911 emergency dispatch service. This fee was increased beginning in FY 03 from \$1.00 per line. Revenues related to public safety communications (including the E-911 fee) are included in the Public Safety Communications Fund.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Local Non-Property Taxes – Sales & Utilities					
Local sales & use taxes	\$30,927,884	\$37,760,453	\$40,440,519	\$42,000,000	\$44,500,000
Consumer utility taxes	<u>7,978,990</u>	<u>8,427,734</u>	<u>8,716,935</u>	<u>9,070,000</u>	<u>9,230,000</u>
Subtotal – Sales & Utilities	\$38,906,874	\$46,188,187	\$49,157,454	\$51,070,000	\$53,730,000

Loudoun County levies a Business, Professional and Occupational License (BPOL) tax on businesses located within the County. This revenue category is projected to yield \$23.5 million in FY 07. BPOL tax rates vary according to the category of business. An individual business's obligations are calculated by applying the applicable rate to its gross receipts from the preceding calendar year. In FY 02, the Board increased the license rate for contractor business, professional and occupational licenses to the regional average of \$0.13 per \$100 gross receipts. Beginning in FY 00, those businesses with annual gross receipts less than \$200,000 became exempt from the gross receipts component of the BPOL tax, but these businesses still pay an annual fee of \$30. BPOL rates are listed with the categories' budgeted revenues.

General Fund Revenue

	BPOL Tax Rate	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Local Non-Property Taxes -BPOL						
Amusements	\$0.21/\$100	\$56,186	\$50,718	\$54,178	\$55,000	\$58,000
Business service occupations	0.17/100	2,830,926	3,383,247	3,880,628	3,850,000	4,250,000
Personal service occupations	0.23/100	365,944	552,198	622,144	600,000	675,000
Contractors & contracting	0.13/100	4,014,963	5,222,901	6,725,397	6,000,000	7,500,000
Hotels & motels	0.23/100	186,992	172,211	249,407	200,000	260,000
Professional & specialized	0.33/100	737,272	871,206	1,025,647	950,000	1,250,000
Renting by owner	0.16/100	556,732	612,980	602,075	500,000	650,000
Repair service occupations	0.16/100	194,627	242,785	239,516	250,000	250,000
Retail merchants	0.17/100	3,926,104	4,396,123	4,929,447	4,750,000	5,400,000
Wholesale merchants	0.05/100	219,232	260,079	325,418	300,000	340,000
Money lenders	0.16/100	7,279	13,684	32,125	10,000	25,000
Coin operated machines	150 ¹	150	350	350	500	500
Itinerant merchants	500/year	11,647	28,652	28,586	30,000	35,000
Professional bondsmen	50/year	0	200	100	100	100
Short-term rentals	0.20/100	258,536	243,214	273,552	270,000	290,000
Retail merchants/s-t rentals	0.20/100	77,250	74,597	89,125	85,000	95,000
Business svcs./aircraft leases	0.05/100	52,084	51,688	51,043	53,000	55,000
Precious mental dealers	0.17/100	0	65	800	500	1,000
Consumer utility licenses	0.50/100	394,681	574,395	714,477	690,000	900,000
Computer services	0.15/100	1,212,200	925,674	955,722	900,000	950,000
Research & development	0.03/100	9,236	12,602	10,192	15,000	13,000
Satellite imaging services	0.15/100	(42,766)	28,709	39,992	30,000	45,000
Application fees	30	216,030	258,180	273,840	300,000	325,000
Penalties, interest & cost	---	72,116	102,379	107,115	100,000	100,000
Subtotal – BPOL	---	\$15,357,421	\$18,078,837	\$21,230,879	\$19,939,000	\$23,467,000

¹ Vending and coin operated machines are subject to a tax of \$150 for up to 10 machines and \$200 for more than ten machines.

As the exclusive franchiser for the County's cable television system, the County collects cable franchise license fees from the County's cable franchisee. In FY 99, the County began operation under a 7.5 years' renewal of the cable franchise agreement that expired in late FY 98. Like the expired agreement, the current franchise provides for the remission of an amount equal to 5% of the franchise's annual gross receipts. Beginning in FY 04, there is also a franchise fee for open video systems.

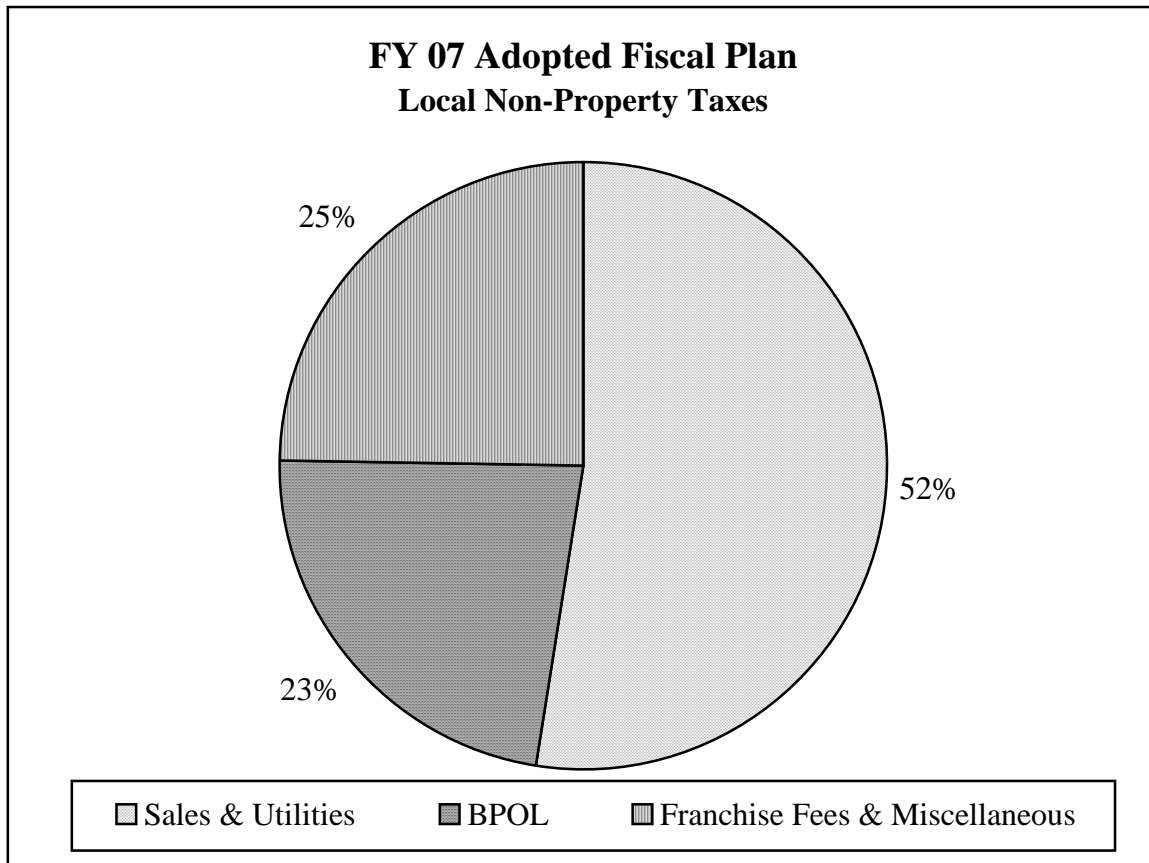
The County receives motor vehicle license taxes for the issuance of decals by the Office of the Treasurer, in connection with enforcement of the County's personal property tax program. As part of the FY 04 budget process, the Board of Supervisors increased the fees for automobiles and motorcycles from \$24 to \$25 and \$15 to \$16, respectively. Bank franchise taxes are collected for the issuance of franchise licenses to banks that desire to operate branch offices in the County.

Recordation taxes are levied on transactions involving the recording of estates, deeds of trusts, mortgages, leases, contracts and agreements that are required to be admitted as matters of record to the Clerk of the Circuit Court. Taxes on wills are levied on matters of probate. Revenue associated with this category is collected by the Clerk of the Circuit Court and remitted to the General Fund. The recordation tax rate is set by State Code at one-third of the State tax rate, and therefore increased from \$0.05 to \$0.083 per \$100 value in September 2004, when the State's rate increased from \$0.15 to \$0.25.

Hotel and motel taxes include a portion of the transient occupancy tax levied on limited-stay facilities. Of the 5% tax, 2% is allocated to the General Fund. The remaining 3% is deposited in the Restricted Use Transient Occupancy Tax Fund. A discussion of this fund may be found in the Other Funds section of the Adopted Fiscal Plan.

General Fund Revenue

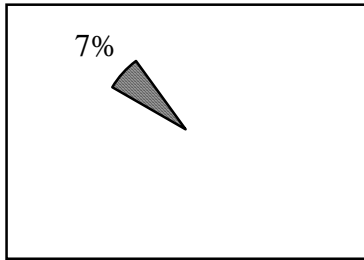
	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Local Non-Property Taxes – Franchise Fees & Miscellaneous					
Cable TV license tax	\$938,133	\$1,060,662	\$1,126,858	\$1,126,000	\$1,226,000
Open video systems	0	0	16,432	5,000	100,000
Motor vehicle licenses	3,724,898	4,277,412	4,624,522	4,300,000	4,800,000
Temporary motor vehicle licenses	1,310	1,184	1,521	1,000	1,000
Bank franchise taxes	293,148	335,675	563,757	350,000	600,000
Recordation taxes	6,809,030	8,434,634	15,733,899	10,000,000	18,000,000
Taxes on wills	25,415	30,428	24,658	26,000	26,000
Hotel & motel room taxes	1,138,478	1,194,536	1,804,397	1,210,000	1,640,000
Subtotal – Franchise Fees & Misc.	\$12,930,412	\$15,334,531	\$23,896,044	\$17,018,000	\$26,392,000



	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Local Non-Property Taxes - Total					
Sales & Utilities	\$38,906,874	\$46,188,187	\$49,157,454	\$51,070,000	\$53,730,000
BPOL	15,357,421	18,078,837	21,230,879	19,939,000	23,467,000
Franchise Fees & Miscellaneous	12,930,412	15,334,531	23,896,044	17,018,000	26,392,000
Total – Local Non-Prop. Taxes	\$67,194,707	\$79,601,555	\$94,284,377	\$88,027,000	\$103,589,000

General Fund Revenue

Other Local Sources of Revenue



This category includes seven types of revenue received by the General Fund that are not considered general-purpose forms of taxation. These include: (1) Permits and Privilege Fees, (2) Fines and Forfeitures, (3) Use of Money and Property, (4) Charges for Services, (5) Miscellaneous Revenue, (6) Recovered Costs and (7) Other Financing Sources.

Permits and Privilege Fees

Permit and privilege fees include a variety of revenues associated with the collection of fees, permits and licenses. Land development fees constitute the preponderance of revenue allocated to this group. Revenues associated with the licensing of various facilities and domestic animals also are posted to this category. In 2005, the Board of Supervisors approved a false alarm ordinance, allowing the County to charge fines for false alarms. For FY 07, revenue from this fees is forecasted to be \$100,000.

An internal staff analysis is currently underway to update land development fees. Legislative and zoning verification fees are currently under consideration by the Transportation/Land Use Committee, with additional fees to come.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Permits & Privilege Fees					
Dog licenses	\$61,481	\$72,538	\$80,971	\$67,000	\$75,000
Kennel application fees	100	300	100	300	300
Vicious and dangerous dog licenses	1,800	2,250	1,750	2,000	2,000
Hydrogeologic reviews	0	0	871	0	0
Plan review fees	0	0	0	25,000	25,000
Site plan revision fees	4,600	18,640	45,600	27,000	60,000
Rural site plan fees	0	4,600	11,500	10,000	10,000
As-built submission fees	16,150	9,000	22,800	11,000	40,000
Soils map reviews/mapping fees	9,941	128,412	233,517	136,000	150,000
Remote access fees	0	0	0	250,000	200,000
Final development plan fees	0	15,730	11,333	11,000	40,000
Weekender jail fees	436	722	235	1,000	1,000
Land use tax application fees	73,913	65,945	51,657	65,000	65,000
Transfer fees	13,109	16,015	17,513	13,000	17,000
Zoning permits	598,900	586,630	660,670	551,000	537,000
Zoning conversions	2,530	2,880	0	0	0
Commission permits	4,928	1,540	770	4,000	7,000
Building permits	9,755,011	11,323,595	14,918,403	14,317,000	14,364,000
Electrical permits	170,928	337,464	513,625	364,000	480,000
Plumbing permits	217,257	337,131	492,935	375,000	470,000
Mechanical fees	67,980	143,161	220,525	146,000	220,000
Septic tank permits	88,125	127,552	135,488	89,000	89,000
Occupancy permits	208,194	178,385	203,675	196,000	125,000
Erosion & sediment control permits	657,168	820,417	726,894	977,000	690,000
Solicitor permits	1,720	1,880	1,570	2,000	2,000
Weapons permits	19,928	12,659	13,256	15,000	15,000
Biosolids application permits	1,008	0	0	3,000	3,000
Fire permits	94,954	169,924	255,233	270,000	340,000
Refuse vehicle hauling licenses	8,880	11,310	12,020	11,000	11,000
Sanitation & water permits & fees	153,376	162,533	197,570	148,000	148,000
Swimming pool permits	32,565	35,590	35,040	30,000	30,000
Mixed beverage licenses	23,281	28,205	32,302	32,000	34,000

General Fund Revenue

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<i>Permits & Privilege Fees, continued.....</i>					
Sanitation licenses	\$13,348	\$13,643	\$15,336	\$15,000	\$15,000
Water supply licenses	4,704	4,779	4,932	4,000	4,000
Bond reduction processing fees	112,145	91,630	112,885	80,000	115,000
Construction plan review fees	809,956	518,219	555,550	519,000	610,000
Healthland sites evaluation	31,498	4,067	19,607	35,000	35,000
Solid waste facility permits	27,565	22,812	21,114	19,000	19,000
Comprehensive plan amendments	5,784	23,521	88,313	10,000	11,000
Massage parlor fees	5,680	4,350	4,200	5,000	5,000
Rezoning	251,890	159,830	645,104	189,000	684,000
Rezoning modifications	16,202	39,325	31,460	39,000	65,000
Zoning concept plan amendments	36,810	27,618	51,429	55,000	238,000
Special exceptions	100,099	63,940	125,512	66,000	306,000
Floodplain alterations	117,366	27,741	31,584	23,000	41,000
Variances	2,450	3,150	100	1,000	1,400
Appeals	13,650	5,150	4,900	7,000	6,000
Preliminary subdivisions	190,831	145,090	301,964	209,000	300,000
Preliminary record subdivisions	103,792	88,780	89,548	66,000	70,000
Record subdivisions	669,316	315,899	301,461	175,000	240,000
Family subdivisions	94,745	732	0	8,000	50,000
Subdivision waivers	101,045	17,440	36,750	20,000	40,000
Subdivision exceptions	0	58	3,636	2,000	1,000
Boundary line adjustments	49,732	27,480	40,465	28,000	45,000
Final site plans	700,617	416,014	400,130	334,000	399,000
Site plan amendments	143,350	120,930	129,400	117,000	134,000
Certificates of appropriateness	810	1,260	1,395	1,000	1,000
False alarm fee	0	0	0	182,000	100,000
Floodplain study fees	37,723	26,400	38,750	28,000	49,000
Replacement well fees	500	700	500	500	500
Well & septic reinspection fees	1,990	2,365	2,475	2,000	2,000
BOCA clearance fees	12,856	16,850	18,300	15,000	15,000
Technical sewage plan review fees	900	0	900	2,000	2,000
Percolation test monitoring fees	3,850	2,500	1,800	4,000	4,000
Bond final release fees	185,389	171,607	186,927	213,000	240,000
Bond final release inspection fees	0	0	0	2,000	2,000
Bond extension fees	275,450	148,835	195,300	126,000	310,000
FMS waiver fees	27,500	37,500	40,750	27,000	30,000
Overlot grading fees	608,900	617,400	702,000	647,000	475,000
Total – Permits & Privilege Fees	\$17,046,706	\$17,779,983	\$23,102,300	\$21,418,000	\$22,917,000

Fines and Forfeitures

This category includes revenue received primarily from motor vehicle and fire land citations. Revenue estimates are developed by the administering agencies incorporating a combination of factors, such a historical data, projected growth in population and traffic volume, and average rates of violation.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Fines & Forfeitures					
Traffic violation fines	\$990,855	\$1,243,637	\$1,525,002	\$1,309,000	\$1,436,000
Fire lane violation fines	98,005	125,595	150,676	136,000	151,000
Dulles airport pkg. & traffic fines	268,779	171,269	154,237	170,000	170,000
Parking fines	73,360	117,967	116,441	70,000	80,000
Animal law violation fines	170	39	199	3,000	3,000
Campaign reporting violation fines	100	0	0	0	0
Zoning violations	7,850	18,035	13,513	9,000	23,000
DUI incidents	0	11,590	63,292	247,000	225,000
Total – Fines & Forfeitures	\$1,439,119	\$1,688,132	\$2,023,360	\$1,944,000	\$2,088,000

General Fund Revenue

Use of Money and Property

This category includes revenue received from the investment of General Fund balances. In addition, revenue is received from the rental of County facilities for public use and from the sale of concessions at various events. Interest income is expected to rebound with rising low interest rates.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Use of Money & Property					
Interest on investments	\$2,330,422	\$1,808,812	\$4,663,608	\$2,400,000	\$8,000,000
Dividends on investments	0	0	0	70,000	0
Interest on loans	7,631	6,762	6,355	9,000	9,000
Rental of general & school prop.	45,938	43,646	50,970	45,000	45,000
Rental of recreational property	355,691	364,174	365,449	379,000	650,000
Concession rentals/commissions	31,227	3,155	8,207	14,000	14,000
Sales of material and supplies	20,252	22,070	31,928	73,000	73,000
Sale of salvage & surplus	0	481	0	0	0
Sales of meals to non-prisoners	460	191	272	500	300
Total – Use of Money & Property	\$2,791,621	\$2,249,291	\$5,126,789	\$2,990,000	\$8,791,000

Charges for Services

The County collects fees for a wide range of services provided to various customers. Fees are collected for court activities, day care and health services, emergency activities, parks and recreation programs, sales of County maps, animal control programs, and disposal of waste at the County landfill.

Revenue posted to this category is administered by a cross section of the County government. Fees associated with serving notice of court appearances are posted by the Office of the Sheriff. Health programs are administered by the Department of Family Services and the Department of Mental Health/Mental Retardation & Substance Abuse Services, while parks, recreation and day care programs are administered by the Department of Parks, Recreation and Community Services. The Department of Animal Care & Control administers the County's animal adoption, neutering and protection programs, while the Office of Mapping and Geographic Information oversee the maintenance and sale of maps from the County's Geographic Information System database. The Office of Solid Waste Management administers fees associated with the disposal of solid waste at the County landfill. Beginning with the FY 06 budget, landfill revenue required to offset operational expenses is posted to the General Fund, while revenue in excess of direct operating expenditures has been posted to the Capital Projects Fund to offset the cost of future cell construction and closure. In all cases, revenue estimates for this category incorporate a combination of historical trends analysis and projected increases in the agencies' client base.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges for Services					
Photographic fees	\$0	\$0	\$0	\$100	\$50
Freedom of information fees	0	0	0	100	1,000
Loss of summons copy	0	0	0	100	50
ATF form	0	0	0	100	50
Good conduct letter	0	0	0	100	50
Incident reports	0	0	0	100	50
Excess of court officers	2,487,444	3,025,325	3,303,080	3,000,000	3,500,000
Sheriff's fees	8,065	8,012	9,592	8,000	9,000
Costs collected in court cases	153,198	211,884	196,403	171,000	171,000
Commonwealth's Attorney fees	3,066	3,085	3,442	0	0
Background investigation charges	90	25	130	0	0
Street light charges	4,340	2,591	2,609	3,000	5,000
Courthouse security fees	160,585	212,156	113,692	220,000	175,000
Well & septic evaluation charges	12,100	10,365	9,570	12,000	12,000
Residential service fees	191,834	206,526	217,650	215,000	245,000
Outpatient clinic fees	126,190	114,222	152,680	175,000	175,000
Day treatment clinic fees	3,803	5,394	6,763	4,000	7,000

General Fund Revenue

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<i>Charges for Services, continued...</i>					
Parent-infant development fees	\$62,184	\$58,038	\$47,748	\$60,000	\$50,000
Sales of medication, drugs, etc.	5,633	11,405	13,848	12,000	18,000
Aftercare services fees	6,650	4,584	5,562	7,000	7,000
Court evaluation charges	53,929	43,265	62,676	55,000	65,000
Substance abuse counselor fees	80,221	69,121	93,847	83,000	90,000
Emergency services fees	14,680	13,445	13,511	15,000	15,000
Veterans services fees	150	0	0	0	0
Sales of meals	37,590	0	0	0	0
Cafeteria sales	19,629	23,589	16,099	23,000	23,000
Recreation fees	213,722	238,628	346,800	458,000	458,000
Community center fees	532,845	560,681	574,285	582,000	885,000
Swimming pool fees	251,027	292,816	314,007	294,000	300,000
League sports fees	195,142	215,729	236,175	236,000	236,000
Group events fees	193,408	309,043	371,870	245,000	245,000
Transportation fees for group events	54,469	35,089	38,665	45,000	46,000
After school activity fees	2,965,035	3,223,378	3,265,859	4,171,000	4,113,000
Summer camp fees	1,034,843	1,240,263	1,553,839	1,560,000	1,715,000
Admission charges	104,249	75,546	80,913	251,000	1,421,000
Library fees & fines	18,481	20,897	22,412	24,000	24,000
Sales of maps, surveys, plats, etc.	3,169	3,407	4,077	3,000	2,000
Sales of publications	59,956	125,212	172,157	103,000	128,000
Sales of cartographic maps	5,189	3,827	4,512	6,000	6,000
Sales of digital data	17,654	13,921	22,510	16,000	16,000
Sales of special cartographic maps	12,321	8,056	6,254	6,000	5,000
Animal protection charges	11,765	13,540	13,125	15,000	15,000
Board of Animals	10,216	12,125	11,173	11,000	11,000
Animal adoption fees	8,688	14,701	15,077	12,000	12,000
Animal neuter & spaying fees	18,723	27,358	24,200	25,000	25,000
Tournament fees	19,493	0	0	0	0
Record check charges	8,802	5,851	6,265	6,000	7,000
Accident report charges	23,614	26,758	29,217	25,000	30,000
Fingerprinting charges	2,000	2,839	3,520	3,000	4,000
Clerk of Court copy fees	0	0	9,582	0	45,000
Sheriff processing fees	9,869	13,496	19,924	15,000	20,000
Lock up fees	1,076	0	0	1,000	0
DNA sample of felons fees	259	501	757	1,000	1,000
Respite care fees	89,498	89,359	116,198	80,000	120,000
Hydrogeologic fees	10,452	1,742	4,518	10,000	10,000
House arrest fees	0	4,140	2,626	5,000	5,000
Daycare fees	631,457	632,760	821,857	816,000	1,004,000
Information services fees	302	422	231	0	0
PB, FI & N water sample fees	50	50	25	0	0
Preschool fees	932,071	1,114,362	1,474,368	1,290,000	1,449,000
Sale of medication	356	3	0	0	0
Commuter bus	1,172,655	1,626,303	1,861,611	2,061,000	3,370,000
Sales of recyclable waste	20,472	48,811	32,039	0	0
Landfill fees – construction waste	128,452	421,626	1,030,250	0	0
Landfill fees – construction waste type 2	67,649	81,184	86,358	0	0
Landfill fees – municipal waste	529,844	647,858	1,288,210	0	0
Landfill fees – mixed waste	125,805	212,022	332,403	0	0
Landfill fees – yard waste	44,961	93,292	95,661	0	0
Landfill fees – tires	13,805	15,079	19,452	0	0
Landfill fees – appliances	6,755	9,639	10,388	0	0
Rebate – recycle paper	5,589	8,140	29,592	0	0
Discharge assistance program (DAD)	125,125	115,500	26,036	115,000	115,000
Joblink fees	550	405	0	500	500
Case management fees	119	479	11,443	2,000	54,000
Landfill - Contracted Municipal Solid Waste	0	1,270,386	896,449	1,475,000	2,232,000
Total – Charges for Services	\$13,113,363	\$16,900,256	\$19,555,492	\$18,031,000	\$22,694,000

General Fund Revenue

Miscellaneous Revenue

Revenues allocated to this category are those that do not belong in any other local revenue category. Other revenues included in this group include monetary gifts from private donors (typically made to County libraries, community centers, or recreation programs), collection charges on returned checks, and reimbursement by individual users for damage to County library material.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenue					
Miscellaneous revenues	\$873,870	\$211,707	\$167,187	\$46,000	\$141,000
Primary fees	0	0	2,124	0	0
Gifts/donations – private sources	142,237	460,609	349,922	223,000	253,000
Sale of property & nonfixed assets	20,702	18,694	2,997	5,000	5,000
Returned check fees	12,617	12,796	16,379	12,000	12,000
Payments for damage to books	19,146	20,294	25,913	21,000	21,000
Court collection	0	18	123	0	0
DMV collection fees	30,152	49,758	6,540	2,000	2,000
Contributions – Government Entity	244,540	0	1,507	0	0
Total – Miscellaneous Revenue	\$1,343,264	\$773,876	\$572,692	\$309,000	\$434,000

Recovered Costs

The County receives reimbursements from other entities for services performed on their behalf. For example, fees are collected from the State for housing prisoners convicted under State law in the County's detention facilities. In addition, incorporated municipalities within the County provide reimbursements for services provided in support of municipal elections, criminal prosecutions, extraditions and other matters. The County also receives payments from insurance companies and the Federal government for medical services provided under the auspices of County programs.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Recovered Costs					
Housing prisoners – State	\$482,305	\$469,723	\$546,620	\$480,000	\$525,000
Housing prisoners – other	362,372	423,842	105,504	100,000	0
Costs for town elections	0	13,573	0	13,000	13,000
Extraditions	34,716	34,690	25,322	40,000	45,000
Charges by insurance	191,901	210,343	224,963	200,000	223,000
Soil Water Conservation District personnel	263,428	257,158	298,374	250,000	250,000
Juvenile detention contracts	82,490	102,200	110,230	73,000	80,000
Juvenile detention per diem payments	76,425	52,050	87,720	40,000	40,000
Central MH/MR services	33,722	45,168	28,360	33,000	25,000
Costs for protective services	244,719	257,370	196,192	167,000	125,000
Rents for Virginia agencies	47,514	11,227	3,884	4,000	4,000
Comprehensive Services Act	55,198	32,530	35,068	59,000	62,000
United States Tennis Association	0	0	2,494	0	0
Medicaid cost recoveries	2,682,828	2,833,499	2,898,618	4,005,000	4,172,000
Loudoun Hospital	18,377	14,775	8,825	12,000	9,000
Risk & insurance	9,198	47,012	0	0	0
HIDTA substance abuse prevention	79,046	85,028	72,867	0	81,000
Miscellaneous recoveries	769,456	649,983	549,410	633,000	508,000
Total – Recovered Costs	\$5,433,695	\$5,540,171	\$5,194,451	\$6,108,000	\$6,161,000

General Fund Revenue

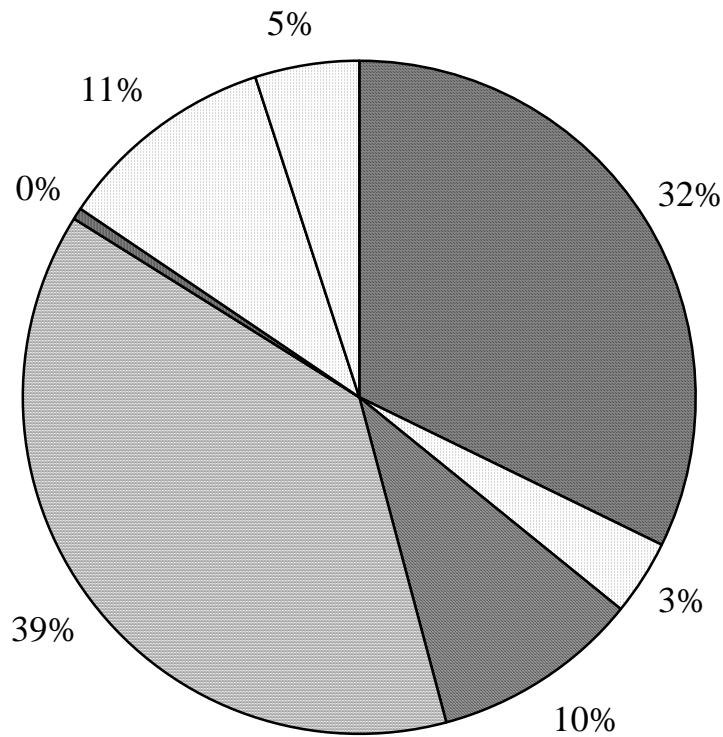
Other Financing Sources

The County receives revenue from the sale of assets and issuance of bonds and leases for capital and facilities improvements. The capital lease revenue in FY 07 represents lease-purchase financing for the replacement of the MH/MR/SAS client system and development of a new time and attendance system. This category also includes transfers from various other funds. For FY 07, transfers are proposed from the Comprehensive Services for At-Risk Youth and Families (CSA) Fund for program management and from the Local Gasoline Tax Fund to support County transportation and transit-related services.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Other Financing Sources/Non-Revenue Receipts					
Sale of buses, police cars, govt. vehicles	\$0	\$0	\$35,000	\$0	\$0
Sale of machinery & equipment	0	120,622	41,949	0	0
Sale of other fixed assets	694	0	0	1,300,000	0
Repayment of loans/principal	327,098	1,010,074	199,195	0	0
Capital leases	0	0	0	0	1,000,000
Transfers from School Fund	331,269	348,875	335,120	0	0
Transfer from CSA Fund	0	0	0	183,000	183,000
Transfers from TOT Fund	160,973	80,112	93,561	112,000	0
Transfers from Public Safety Comm. Fund	0	0	1,300,000	0	0
Transfers from Capital Projects Fund	5,590	0	29,000	0	0
Transfers from Animal Trust Fund	0	0	7,000	0	0
Transfers from Local Gasoline Tax Fund	807,978	869,013	783,646	1,386,000	1,734,000
Total – Other Financing Sources	\$1,633,602	\$2,428,696	\$2,824,471	\$2,981,000	\$2,917,000

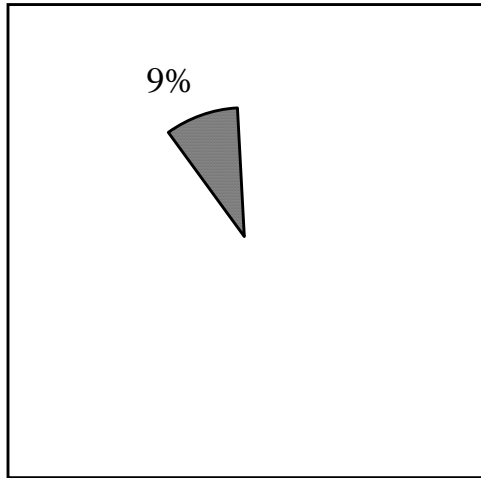
	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Other Local Courses of Revenue - Total					
Permits & Privilege Fees	\$17,046,705	\$17,779,983	\$23,102,300	\$21,418,000	\$22,917,000
Fines & Forfeitures	1,439,119	1,688,132	2,023,360	1,944,000	2,088,000
Use of Money & Property	2,791,621	2,249,291	5,126,789	2,990,000	8,791,000
Charges for Services	13,113,364	16,900,254	19,555,492	18,031,000	22,694,000
Miscellaneous Revenue	1,343,262	773,876	572,692	309,000	434,000
Recovered Costs	5,433,696	5,540,171	5,194,451	6,108,000	6,161,000
Other Financing Sources	1,633,602	2,428,696	2,824,471	2,981,000	2,917,000
Total – Other Local Revenue	\$42,801,369	\$47,360,403	\$58,399,555	\$53,781,000	\$66,002,000

**FY 07 Adopted Fiscal Plan
Other Local Sources of Revenue**



■ Permits & Privilege Fees	□ Fines & Forfeitures
■ Use of Money & Property	■ Charges for Services
■ Miscellaneous Revenue	□ Recovered Costs
□ Other Financing Sources	

Aid from the Commonwealth



Payments from the Commonwealth to the County are divided into three functional categories: (1) State Non-Categorical Aid, (2) State Shared Expenses and (3) State Categorical Aid. These types of revenue are grouped thematically and are described below.

State Non-Categorical Aid

The State provides general support to municipalities through a variety of revenue generating mechanisms. A portion of profits realized from the sale of wine and liquor at the State's Alcohol Beverage Control (ABC) Commission stores are distributed to municipalities on a quarterly basis, using U. S. Census data. The County receives a 3% tax on mobile home title filing and 50% of the revenue collected by the Clerk of the Circuit Court for the filing of deeds of property. In lieu of personal property tax revenue, the County receives a 4% daily vehicle rental tax (formerly referred to as sales and use tax) on vehicles rented within the County.

This category also includes reimbursements from the State for implementation of the personal property tax reduction on private vehicles. The 2004 General Assembly changed this program, by adopting a \$950 million statewide cap on reimbursements starting in 2006. FY 07 is the first full fiscal year that this cap will be in place. The amount of revenue coming to Loudoun will be the same each year, and will be published by March 1, 2006. A projection based on State forecasts is included below. Because State law requires the amount paid by the taxpayer to make up any shortfall, current personal property taxes (p. R-4) will likely increase to offset any reduction in this revenue line.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
State Non-Categorical Aid					
ABC profits	\$163,426	\$205,970	\$79,178	\$200,000	\$80,000
Wine taxes	151,321	127,672	82,994	130,000	80,000
Motor vehicle carriers taxes	7,764	4,046	7,011	5,000	5,000
Mobile home titling taxes	3,510	6,754	4,587	7,000	7,000
Taxes on deeds	2,166,622	3,112,047	4,170,886	3,000,000	5,200,000
Daily vehicle rental tax	4,726,862	5,317,779	5,946,311	5,400,000	5,900,000
State property tax reimbursement	<u>39,268,183</u>	<u>42,733,105</u>	<u>45,661,371</u>	<u>35,283,000</u>	<u>50,944,000</u>
Total – State Non-Categorical	\$46,487,688	\$51,507,373	\$55,952,338	\$44,025,000	\$62,216,000

State Shared Expenses

The Commonwealth provides partial operating support through the State Compensation Board for offices established in the State Constitution. This category includes anticipated receipts from the State to assist in defraying costs associated with the operation of these agencies. These revenue sources are frequently affected by State Compensation Board and Virginia General Assembly decisions regarding appropriate levels of aid to localities. FY 07 projections reflect the Compensation Board's FY 06 allocations. The Compensation Board generally adopts its official allocation budget following the adoption of the County budget.

General Fund Revenue

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
State Shared Expenses					
Commonwealth's Attorney	\$475,227	\$563,165	\$603,155	\$532,000	\$532,000
Sheriff	6,400,553	6,549,297	7,144,467	6,975,000	7,205,000
Commissioner of Revenue	272,940	244,265	269,190	272,000	272,000
Treasurer	333,090	306,788	319,592	313,000	313,000
Medical Examiner	1,050	2,220	1,860	2,000	2,000
Registrar	54,389	53,452	77,377	86,000	86,000
Electoral Board	12,104	11,844	55,645	12,000	12,000
Clerk of Circuit Court	619,989	593,249	616,616	621,000	621,000
Total – State Shared Expenses	\$8,169,342	\$8,324,280	\$9,087,902	\$8,814,000	\$9,044,000

State Categorical Aid

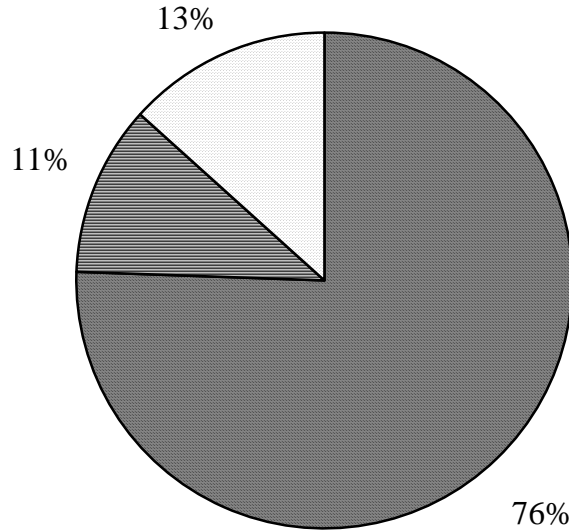
The County receives a variety of grants and other revenues that have been designated for specific purposes. Annual revenue estimates are developed by the administering departments based on the latest information available.

	Department	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
State Categorical Aid						
Social services state & local hospital	Fam. Serv.	\$4,431	\$4,951	\$5,403	\$4,000	\$5,000
Social services general relief	Fam. Serv.	376,098	88,476	78,351	72,000	74,000
Social services ADC foster care	Fam. Serv.	165,171	45,379	47,216	77,000	67,000
Fam. svcs. aged/blind/disabled	Fam. Serv.	119,694	115,463	103,348	120,000	104,000
Aging services special transportation	PRCS	0	8,045	8,045	8,000	8,000
Aging svcs. community based svcs.	PRCS	22,042	29,108	29,108	29,000	29,000
Aging svcs. home delivered meals	PRCS	19,142	3,761	10,037	10,000	10,000
Aging services Title III match	PRCS	4,331	4,331	4,331	4,000	4,000
Aging services FAN care	PRCS	0	241	0	0	0
Aging services/ VICAP	PRCS	2,000	1,000	4,000	2,000	2,000
Fuel assistance	Fam. Serv.	0	0	51	0	100
Food stamp program	Fam. Serv.	188,051	167,217	162,863	157,000	163,000
Family support payments	Fam. Serv.	23,385	21,464	24,095	21,000	24,000
Low-income energy assistance	Fam. Serv.	83,991	115,084	239,399	127,000	245,000
Discretionary grants	Fam. Serv.	9,959	0	0	0	0
Child care & development	Fam. Serv.	654,591	651,249	592,495	406,000	654,000
Family preservation support	Fam. Serv.	10,200	76,481	72,969	22,000	92,000
Title IVE foster care	Fam. Serv.	7,279	6,496	7,607	6,000	8,000
Adoption assistance	Fam. Serv.	57,979	61,961	64,854	62,000	69,000
Medicaid assistance	Fam. Serv.	101,621	103,735	113,881	113,000	114,000
Child care development	Fam. Serv.	0	0	0	0	126,000
View transitional	Fam. Serv.	180,885	114,372	164,275	171,000	209,000
Respite care for foster families	Fam. Serv.	298	240	639	500	500
Outdoor recreation	Reg. Org.	(13,056)	5,000	0	0	0
Lottery proceeds for schools	Non. Dept.	2,825,068	2,806,144	2,831,309	3,490,000	4,008,000
Highway safety	Transport.	0	0	161,499	0	34,000
Rehabilitative service	MHMRSA	23,533	46,479	43,632	27,000	66,000
EMS motor vehicle registration	Fire & Resc.	174,241	89,751	101,867	66,000	66,000
JDC block grant	Fam. Serv.	605,989	631,706	643,000	630,000	630,000
VJCCCA juv. detention reimbursement	Fam. Serv./ PRCS	203,625	203,625	203,625	203,000	204,000
Fire service insurance fee	Fire & Resc.	0	0	403,721	100,000	100,000
DBH reimbursement	MHMRSA	2,704	5,146	2,417	2,000	2,000
Litter control	Solid Waste	26,670	39,066	18,615	30,000	30,000
Libraries	Libraries	222,912	218,635	216,025	216,000	216,000
Pre-trial program	Comm. Corr.	402,268	414,218	416,275	419,000	419,000
Byrne	Sheriff	615	0	0	0	0
Aging svcs. care coordination program	PRCS	50,000	50,000	50,000	50,000	50,000

General Fund Revenue

	Department	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<i>State Categorical Aid, continued...</i>						
School resource officer	Sheriff	\$13,612	\$0	\$13,900	\$0	\$0
Homeless intervention program	Fam. Serv.	207,227	137,000	137,000	137,000	137,000
State transit formula assistance	Transport.	277,338	344,181	479,536	523,000	700,000
MH/MR alcohol abuse services	MHMRSA	434,016	447,709	465,626	451,000	451,000
Mental health services	MHMRSA	849,861	876,814	880,910	860,000	896,000
MH/MR mental retardation srvs.	MHMRSA	292,333	342,525	353,886	338,000	277,000
MR family support	MHMRSA	65,201	57,281	48,324	57,000	57,000
NGRI mental health	MHMRSA	1,000	1,000	8,000	0	0
Operation match	Fam. Serv.	24,022	0	0	0	0
Discharge assistance	MHMRSA	253,039	253,039	253,039	253,000	253,000
Emergency shelter grant	Fam. Serv.	12,302	14,142	14,821	27,000	14,000
Early intervention	MHMRSA	3,125	3,125	0	3,000	89,000
MH psychiatric staff	MHMRSA	12,948	0	0	0	0
Children and adolescents w/SED	MHMRSA	42,760	67,044	139,441	135,000	135,000
MR non-waiver	MHMRSA	45,321	0	0	0	0
State SA prev. incentive grant (SIG)	MHMRSA	(4,816)	0	0	0	0
MR OBRA continuing care	MHMRSA	14,076	13,380	13,258	14,000	14,000
Virginia tobacco settlement program	PRCS/ MHMRSA	64,436	63,350	131,385	143,000	68,000
Civil war cavalry battles	Board/Comm.	0	0	2,336	0	0
Virginia fire program mini-grant	Fire & Rescue	0	1,580	5,677	0	0
Substance abuse prim. treat block grant	MHMRSA	0	11,286	0	0	0
Virginia water quality improvement	Fam. Serv.	24,525	15,000	0	0	0
Public emergency assistance	General Serv./ Fire & Rescue/ Sheriff/ Solid Waste/ PRCS	0	12,046	0	0	0
Comprehensive transit awareness	Transport.	0	12,433	16,518	0	0
State capital lease assistance	Sheriff/ Transport.	0	0	0	0	165,000
Spanish speaking probation officer	Comm. Corr.	0	0	31,875	43,000	43,000
Regional discharge assistance	MHMRSA	0	0	45,334	0	0
Processing chancery papers	Clerk Cir. Ct.	18,964	10,214	10,357	0	35,000
Conservation – chancery papers	Clerk Circ. Ct.	10,261	7,440	0	0	0
Virginia respite care	PRCS	0	0	72,106	0	0
Home safe home Virginia	PRCS	0	11,825	0	0	0
Item conservation – library of VA	Clerk Cir. Ct.	0	0	7,470	0	0
Fraud free program	Fam. Serv.	0	989	4,201	0	0
Total – State Categorical Aid		\$9,217,268	\$8,832,227	\$10,345,275	\$9,627,000	\$11,040,000

**FY 07 Adopted Fiscal Plan
Commonwealth Aid**

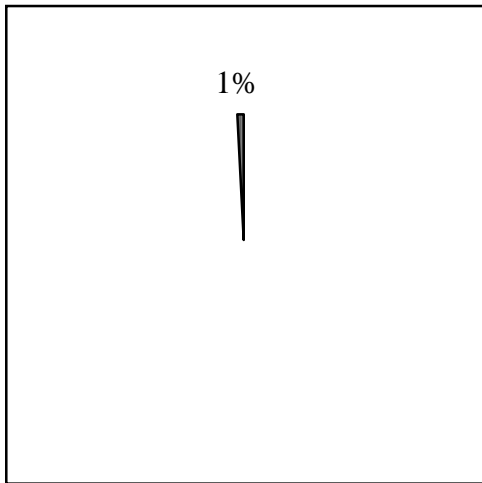


Non-Categorical Aid
 Shared Expenses
 Categorical Aid

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Commonwealth Aid - Total					
State Non-Categorical Aid	\$46,487,688	\$51,507,374	\$55,952,338	\$44,025,000	\$62,216,000
State Shared Expenses	8,169,342	8,324,280	9,087,902	8,814,000	9,044,000
State Categorical Aid	<u>9,217,268</u>	<u>8,832,227</u>	<u>10,345,275</u>	<u>9,627,000</u>	<u>11,040,000</u>
Total – Commonwealth Aid	\$63,874,298	\$68,663,881	\$74,385,515	\$62,466,000	\$82,300,000

General Fund Revenue

Federal Payments



Payments by the Federal government to the County are divided into two categories: (1) Payments in Lieu of Taxes and (2) Federal Categorical Aid. These sources of revenue are described below.

Payments in Lieu of Taxes

The County receives a payment from the Federal Bureau of Land Management for a tax-exempt parcel in Leesburg housing a regional trafficking center for the Federal Aviation Administration. The parcel's classification under Federal law as "entitlement" land requires a formula-based payment in lieu of taxes.

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Payments in Lieu of Taxes					
Federal Entitlement Land	<u>\$1,741</u>	<u>\$0</u>	<u>\$1,784</u>	<u>\$3,000</u>	<u>\$3,000</u>
Total – In Lieu of Taxes	\$1,741	\$0	\$1,784	\$3,000	\$3,000

Federal Categorical Aid

Federal aid received by the County is principally of the categorical type. Examples of programs received Federal assistance include foster care, refugee assistance, drug and alcohol abuse programs, low income housing assistance, employment assistance, Medicaid and Aid to Families with Dependent Children. The majority of these grants are administered by the Department of Family Services. In addition, the Department of Family Services and Parks, Recreation and Community Services administer significant proportions of this category.

	Department	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Federal Categorical Aid						
Aging services Title IIIF	PRCS	\$5,759	\$5,672	\$5,635	\$5,000	\$5,000
Title XX staff development	Fam. Serv.	150	762	0	1,000	100
Aging services Title IIIC	PRCS	23,934	23,322	23,560	24,000	24,000
Aging services Title IIIB	PRCS	55,198	57,420	51,812	52,000	52,000
Aging services health & human svcs.	PRCS	9,289	5,322	8,100	9,000	9,000
Aging svcs. Title IIIC (home delivery)	PRCS	29,911	29,641	29,030	29,000	29,000
Aging services senior employment	PRCS	12,268	7,001	8,204	13,000	13,000
Aging services RSVP	PRCS	28,274	29,405	29,405	29,000	29,000
Fuel assistance	Fam. Serv.	0	0	117	0	85
Aging services Title IIIG/outreach	PRCS	698	651	653	1,000	1,000
Title IV (passengers)	Fam. Serv.	211,682	205,690	0	221,000	0
Juvenile accountability incentive	Fam. Serv.	46,579	24,096	16,994	0	0
Child care for homeless children	Fam. Serv.	1,103	14,562	25,228	0	25,000
Food stamp program	Fam. Serv.	565,289	685,921	773,232	338,000	726,000

General Fund Revenue

	Department	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<i>Federal Categorical Aid, continued...</i>						
Temp. assistance to needy families	Fam. Serv.	\$425,784	\$162,514	\$242,656	\$167,000	\$235,000
Refugee & entrant assistance	Fam. Serv.	230,448	6,466	12,253	6,000	10,000
Low-income home energy assist.	Fam. Serv.	90,257	123,803	239,925	127,000	245,000
Child care assistance	Fam. Serv.	684,439	827,460	1,257,815	901,000	1,177,000
Discretionary grants	Fam. Serv.	38,915	51,949	51,145	53,000	63,000
Child care & development	Fam. Serv.	567,321	774,536	389,158	562,000	342,000
Family preservation support	Fam. Serv.	45,988	129,716	33,405	137,000	44,000
Title IVE foster care	Fam. Serv.	388,584	421,488	952,768	617,000	901,000
Adoption assistance	Fam. Serv.	105,551	107,417	119,174	115,000	113,000
Child care block grants	Fam. Serv.	317,078	448,854	530,633	463,000	494,000
Independent living	Fam. Serv.	2,901	1,579	3,454	4,000	5,000
Medical assistance	Fam. Serv.	329,255	367,729	452,500	247,000	342,000
View transitional	Fam. Serv.	238,016	197,316	244,341	185,000	218,000
Block grant	Fam. Serv.	341,395	340,621	386,363	345,000	379,000
Emergency assistance	Fam. Serv.	316,197	8,197	3,388	0	0
Romania – US against child abuse	Fam. Serv.	2,477	0	0	0	0
Adoption incentive payment	Fam. Serv.	4,901	10,153	2,500	0	0
Respite care for foster families	Fam. Serv.	538	433	1,155	1,000	1,000
USDA meal reimbursements (NSIP)	Fam. Serv.	25,594	40,022	36,423	27,000	27,000
Community Development Block Grant	Fam. Serv./ Man. Fin.	0	0	111,074	940,000	880,000
Mental health terrorism related SAMHSA	MHM RSA	89,271	7,361	3,900	0	0
FEMA – terrorism-related counseling	MHM RSA	438	0	0	0	0
One-time prevention grant	MHM RSA	0	0	0	126,000	126,000
Housing-14.235/support housing	Fam. Serv.	106,429	106,429	106,429	106,000	106,000
HOPWA AIDS housing	Fam. Serv.	70,491	66,338	65,197	85,000	85,000
Drug control & sys. improvements	Sheriff	72,467	38,227	37,500	0	0
LLE block grant	Sheriff	17,211	26,971	23,814	0	0
HUD Section 8 assistance	Fam. Serv.	4,546	5,659	3,913	6,000	0
Violence Against Women Act	Comm. Atty.	16,541	37,374	26,470	29,000	29,000
Runaway and homeless youth	Fam. Serv.	9,960	0	0	0	0
DOT highway safety	Transport./ Sheriff	139,634	50,930	8,649	173,000	173,000
Emergency operations assistance	Fire & Rescue	14,754	14,759	11,188	20,000	20,000
Highway safety	Sheriff	8,333	7,731	0	0	0
Aging services Title IIIIE - caregivers	PRCS	21,842	16,171	18,842	19,000	19,000
ISTEA grant	PRCS/ Gen. Svcs.	6,294	1,962,753	659,719	0	0
Youth services Title II weekenders	PRCS/ MHM RSA/ JCSU/ Fam. Serv.	47,396	109,443	83,194	8,000	8,000
Project Childsafe	Sheriff	500	1,500	7,776	0	0
Alcohol abuse	MHM RSA	126,216	126,216	124,067	25,000	25,000
Early intervention	MHM RSA	194,359	295,678	166,070	250,000	234,000
Youth Services Girls, Inc.	PRCS	38,389	58,936	57,348	0	0
Alcohol and drug prevention	MHM RSA	96,700	96,700	96,700	97,000	97,000
Cons. Product Safety Commission	Fire & Rescue	(4,430)	0	0	0	0
PATH case management	MHM RSA	29,473	30,033	35,128	29,000	6,000
Indoor plumbing/rehabilitation	Fam. Serv.	(999)	0	0	46,000	0
SARPOS substance abuse residential	MHM RSA	19,709	10,860	25,408	20,000	20,000
Promotion of the humanities	Library	10,080	700	1,200	0	0
Life and times of John Steinbeck	Library	400	0	100	0	0
CMAQ funding	Transport.	38,400	73,586	56,240	0	0
HUD supportive housing	Fam. Serv.	49,117	50,518	28,392	62,000	118,000
Emergency shelter grant	Fam. Serv.	52,022	25,640	13,320	18,000	12,000
Alcohol – women's set aside	MHM RSA	134,080	134,080	134,080	0	0
Drug – women's set aside	MHM RSA	0	0	0	134,000	134,000
Public library construction	Libraries	0	900	325	0	0

General Fund Revenue

	Department	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
<i>Federal Categorical Aid, continued...</i>						
Psychiatric staff	MHM RSA	\$4,532	\$0	\$0	\$0	\$0
SA prevention	MHM RSA	6,150	1,000	0	0	0
Cops universal hiring	Sheriff	209,078	344,094	247,214	0	0
One-time substance abuse prevention	MHM RSA	11,500	4,000	0	0	0
FBG/substance abuse	MHM RSA	45,051	24,532	53,832	15,000	15,000
Criminal justice planning	Comm. Corr.	26,485	38,480	42,770	52,000	0
FEMA crisis counseling	MHM RSA	401,053	192,773	0	0	0
TOPPS	MHM RSA	1,250	0	0	0	0
Federal Motor Carrier safety	Sheriff	17,472	0	0	0	0
VDEM-US DOJ equipment	Fire & Rescue	0	3,778	25,714	0	0
FEMA FY 2002 assistance	Fire & Rescue	0	140,000	0	0	0
NSIP AAA	PRCS	38,155	37,516	40,366	41,000	40,000
Recreation Trails Program	PRCS	24,494	0	0	0	0
Wetlands mapping and inventory	B&D	7,807	22,368	11,315	0	0
VA State incentive project	MHM RSA	63,751	70,493	41,053	0	0
State criminal alien assistance	Sheriff	0	10,608	36,530	0	0
LLE block-pass-thru	Sheriff	18,339	0	0	0	0
MH Child Development	MHM RSA	18,383	2,642	0	21,000	0
Hazards emergency planning	Fire & Rescue	0	36,615	0	0	0
Economic development	Ec. Dev.	0	24,498	45,414	0	0
Public emergency assistance	Gen. Svcs./ Fire & Rescue/ Solid Waste/ PRCS/ Sheriff	0	93,957	0	0	0
Improvement of education	Sheriff	0	0	84,874	0	0
Domestic preparedness	Fire & Rescue/ Sheriff	0	0	662,525	0	0
Gang-free schools and community	Sheriff	0	454,525	894,197	0	0
Alcohol traffic safety	Sheriff	0	10,527	371	0	0
Safety incentives to prevent DUI	Sheriff	0	2,340	10,031	0	0
Emergency arrest and enforcement	Comm. Corr./ JCSU Sheriff	0	0	123,207	192,000	183,000
Housing counseling assistance	Fam. Serv.	2,700	0	1,560	0	2,000
Streams report NFWF	B&D	25,000	0	0	0	0
SAMSHA subst. abuse mental health	MHM RSA	29,907	16,735	0	0	0
Fraud free program	Fam. Serv.	0	989	4,201	0	0
JJDP detention alternatives	JCSU	0	0	22,032	69,000	52,000
Total – Federal Categorical Aid		\$7,503,503	\$10,097,731	\$10,184,331	\$7,259,000	\$7,889,000

	FY 03 Actual	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Federal Payments - Total					
Payments in lieu of taxes	\$1,741	\$0	\$1,784	\$3,000	\$3,000
Federal categorical aid	<u>7,503,503</u>	<u>10,097,729</u>	<u>10,184,331</u>	<u>7,259,000</u>	<u>7,889,000</u>
Total – Federal Payments	\$7,505,244	\$10,097,729	\$10,861,115	\$7,262,000	\$7,892,000

Tax Exemptions

A 2002 amendment to the State Constitution, effective January 1, 2003, directed localities to determine which organizations will be exempt from local property taxes. Previously, the General Assembly granted tax exemptions; tax exemptions previously granted by the General Assembly remain in place. In December 2003, the Board of Supervisors approved new tax exemptions for three organizations.

The table below shows the currently estimated property assessments for property exempted by the Board of Supervisors.

Organization	Real Property		Personal Property		Annual (CY 06) Revenue Exempted
	CY 06 Assessment	Revenue Exempted	CY 06 Assessment	Revenue Exempted	
Air Force Retired Officers Community	\$69,269,300	\$616,497	\$109,167	\$4,585	\$621,082
Friends of the Animal Shelter	1,027,400	9,144	112,972	4,745	13,889
Howard Hughes Medical Institute	296,000,000	2,634,400	219,053	9,200	2,643,600
Jack Kent Cooke Foundation	8,129,000	72,348	0	0	72,348
Life Line	635,000	5,651	0	0	5,651
Prison Fellowship Ministries Foundation	19,342,100	172,145	1,556,375	65,368	237,513
Virginia Regional Transportation Association	3,551,800	31,611	1,584,859	4,841	36,452
Total	\$397,954,600	\$3,541,796	\$3,582,426	\$88,739	\$3,630,535